IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 6TH JULY 2007 / 15TH ASHADHA 1929

WP(C).No. 20981 of 2007(W)

PETITIONER:

KAIKARA CONSTRUCTION COMPANY,
KAITHAVARAM BUNGLOW,
KARIKATTUMUKKU,
KOLLAM – 12, REPRESENTED BY
MANAGING PARTNER A.ABDUL SALAM.

BY ADV. SRI.VIJAYAN. K.U.

RESPONDENTS:

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1. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
KARUKUTTY, ANGAMALY.

2. COMMERCIAL TAX OFFICER,
(WORKS CONTRACT & LUXURY TAX),
OFFICE OF THE DY. COMMISSIONER, KOLLAM.

3. STATE OF KERALA
REPRESENTED BY THE SECRETARY (TAXES),
GOVT. SECRETARIAT,
THIRUVANANTHAPURAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 20981 of 2007

Dated, this the 6th day of July, 2007

J U D G M E N T

Since the item transported is a crane, which is used for construction purposes and since petitioner is a construction firm registered under KVAT Act, this WP(C) is disposed of directing the respondents to release the goods on petitioner executing a simple bond without surety for the security amount and on furnishing a copy of the Certificate of Registration issued to the petitioner, under the Kerala VAT Act, attested by the assessing officer. The file will be referred for adjudication after release of the goods.

Issue photocopy today itself.

Sd/-

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg